December 15, 1997

RECORDATION NO. 210 UEC 17 '97 9-36 AM

Janice Fort Surface Transportation Board Recordation Office 1925 K Street Suite 70 Washington D.C. 20423

Dear Janice,

Enclosed are 2 filings with an original plus 2 copies, both notarized. The filings are a Memorandum of Railcar Lease between The Cit Group/Equipment/ Financing Inc. and Central Soya Company, Inc dated 12/3/97 and R.F.[^] Cunningham & Co. Inc dated 12/9/97, respectively. Also, enclosed is a check made payable to: Surface Transportation Board.

After recording the documents, please return the acknowledgment copies to my attention. I have enclosed a Fed X air bill to return the results to me.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20254.

Thank you for your prompt assistance.

Sincerely,

Rebecca Heisler Administrator

enclosure

DEC 17 '97

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 9th day of December 1917, is made by R.F. Cunningham & Co., Inc., a New fork corporation, with an address at 125 Wireless Blvd (the "Lessee"), and The CIT Group/Equipment Financing, Inc., a New York corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor" and, together with the Lessee, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of the date hereof covering the equipment listed on Schedule 01 hereto (the "Equipment");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Document to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.,

Name: \

Title:

R.F. CUNNINGHAMI& CO

Bv:

Name:

On this day of day, to me personally known, who by me duly sworn, says that he/sh is the day of R.F. CUNNINGHAM & CO., INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authorit of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company. IN WITNESS WHEREOF, I have hereunto set my hand and official seal.	y		
Notary Public			
MARIA PIRO NOTARY PUBLIC, State of New Yerk No. 5045781 Qualified in Suffolk County Commission Expires June 26, 19			
STATE OF NEW YORK) SS: COUNTY OF NEW YORK) On this figure day of learning the personally appears to me personally known, who by me duly sworn, says that he/she is the //ce-fnes/pert of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.			
IN WITNESS WHEREOF, I have hereunto set my hand and official seal. Sarbara Janua Notary Public			
BARBARA GARNER Notary Public, State of New York No. 0 1 GA5065133 Qualified in Nassau County Certificate Filed in New York County Commission expires Commission Expires Sept. 3, 1998			

SCHEDULE NO. 01

Quantity

50

Equipment Description

4650-4750 cf capacity covered hopper cars built between 1974 & 1979

Reporting Marks and Numbers

See attached Rider B

RIDER B TO SCHEDULE NO. 01

CEFX 15289 CEFX 15293 CEFX 15296 CEFX 15298 CEFX 15317 CEFX 15317 CEFX 15320 CEFX 15330 CEFX 15337 CEFX 15337

CEFX 15101	
CEFX 15113	
CEFX 15116	
CEFX 15125	
CEFX 15134	
CEFX 15140	
CEFX 15142	
CEFX 15144	
CEFX 15156	
CEFX 15168	
CEFX 15169	
CEFX 15185	
CEFX 15192	
CEFX 15193	
CEFX 15202	
CEFX 15204	
CEFX 15205	
CEFX 15220	
CEFX 15225	
CEFX 15229	
CEFX 15236	
CEFX 15238	
CEFX 15248	
CEFX 15250	
CEFX 15251	
CEFX 15252	
CEFX 15253	
CEFX 15254	
CEFX 15257	
CEFX 15260	
CEFX 15263	
CEFX 15265 CEFX 15266	
CEFX 15268	
CEFX 15208 CEFX 15273	
CEFX 15273 CEFX 15274	
CEFX 15274 CEFX 15277	
CEFX 15277 CEFX 15278	
OLI I 152/0	

CEFX 15280